



OFFICIAL NOTICE AND AGENDA

of a meeting of a City Board, Commission, Department, Committee, Agency, Corporation, Quasi-Municipal Corporation, or sub-unit thereof.

Meeting of the: **FINANCE COMMITTEE - BUDGET SESSION #4**
Date/Time: **Monday, October 30, 2023, at 5:30 PM**
Location: **City Hall (407 Grant Street) - Council Chambers**
Members: Lisa Rasmussen, Doug Diny, Carol Lukens, Michael Martens, Sarah Watson

AGENDA ITEMS

- 1 Budget Discussions and Actions regarding Recommending a 2024 Budget including setting the 2024 Fee Schedule

Adjourn
Lisa Rasmussen, Chair

NOTICE: It is possible and likely that members of, and possibly a quorum of members of the Committee of the Whole or other committees of the Common Council of the City of Wausau may be in attendance at the above-mentioned meeting. No action will be taken by any such groups.

Members of the public who do not wish to appear in person may view the meeting live over the internet, live by cable TV, Channel 981, and a video is available in its entirety and can be accessed at <https://tinyurl.com/WausauCityCouncil>. Any person wishing to offer public comment who does not appear in person to do so, may e-mail mary.goede@ci.wausau.wi.us with "Finance Committee public comment" in the subject line prior to the meeting start. All public comment, either by email or in person, will be limited to items on the agenda at this time. The messages related to agenda items received prior to the start of the meeting will be provided to the Chair.

This Notice was posted at City Hall and faxed to the Daily Herald newsroom 10/25/23 at 12:30 PM

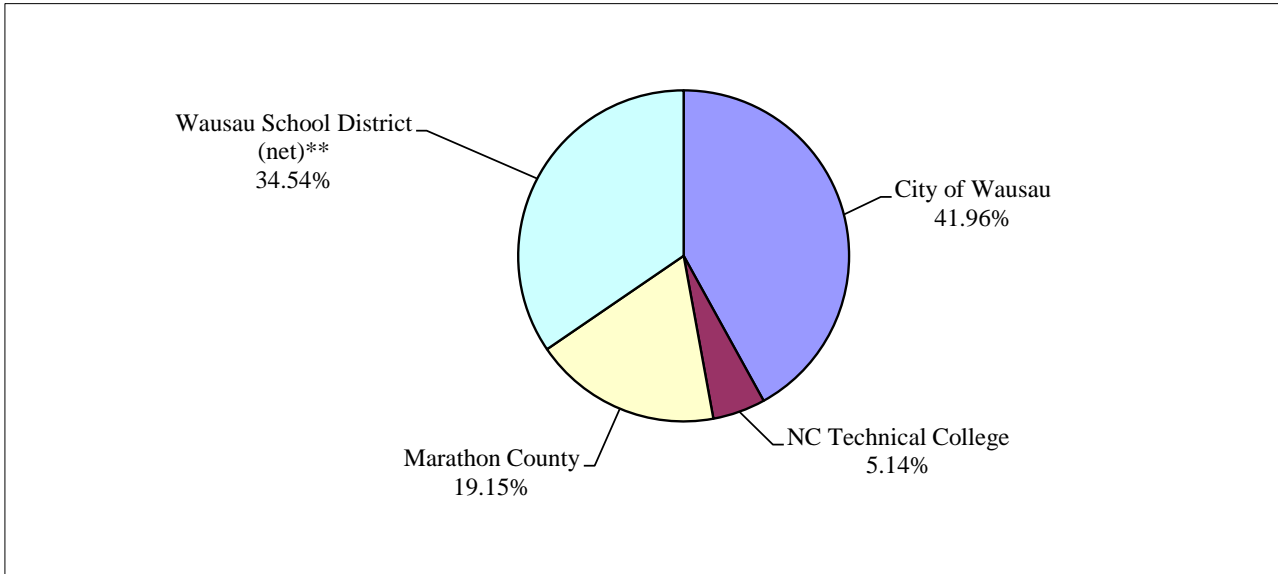
In accordance with the requirements of Title II of the Americans with Disabilities Act of 1990 (ADA), the City of Wausau will not discriminate against qualified individuals with disabilities on the basis of disability in its services, programs or activities. If you need assistance or reasonable accommodations in participating in this meeting or event due to a disability as defined under the ADA, please call the ADA Coordinator at (715) 261-6590 or ADAServices@ci.wausau.wi.us to discuss your accessibility needs. We ask your request be provided a minimum of 72 hours before the scheduled event or meeting. If a request is made less than 72 hours before the event the City of Wausau will make a good faith effort to accommodate your request.

Other Distribution: Media, (Alderspersons: (Kilian, Gisselman, McElhaney, Herbst, Larson, Henke), *Rosenberg, *Jacobson, *Groat, Department Heads

**CITY OF WAUSAU
2024 ADOPTED BUDGET ANALYSIS- LEVY DEPENDENT FUNDS**

	2024 PROPOSED BUDGET	SAFER, ARPA AND POLICE GRANTS	SUPPLEMENTAL REQUESTS	2024 PROPOSED BUDGET	2023 ADOPTED BUDGET	CHANGE INCREASE (DECREASE)	PERCENT CHANGE
GENERAL FUND							
Expenditures	\$42,373,418	\$1,840,920	\$184,383	\$44,398,721	\$40,662,499	\$3,736,222	9.188%
Revenues	19,699,349	1,695,371		21,394,720	18,141,958	3,252,762	17.929%
Employee Vacancy Savings	300,000			300,000	300,000	0	0.000%
Fund's Net Levy Requirement	22,374,069	\$145,549	\$184,383	22,704,001	22,220,541	483,460	2.176%
RECYCLING FUND							
Expenditures	852,291			852,291	812,668	39,623	4.876%
Revenues	147,850			147,850	147,800	50	0.034%
Fund's Net Levy Requirement	704,441			704,441	664,868	39,573	5.952%
COMMUNITY DEVELOPMENT/ECONOMIC DEVELOPMENT FUND							
Expenditures	822,170		16,673	838,843	756,812	82,031	10.839%
Revenues	258,751			258,751	264,051	(5,300)	-2.007%
Fund Balance Application	138,419			138,419	216,184	(77,765)	-35.972%
Fund's Net Levy Requirement	425,000	-	16,673	441,673	325,000	116,673	35.899%
DEBT SERVICE FUND							
Expenditures	12,479,770			12,479,770	11,689,676	790,094	6.759%
Revenues	8,055,455			8,055,455	7,306,929	748,526	10.244%
Fund Balance Application	26,315			26,315	184,747	(158,432)	
Fund's Net Levy Requirement	4,398,000			4,398,000	4,198,000	200,000	4.764%
CAPITAL PROJECT FUND							
Expenditures	6,629,092			6,629,092	9,463,490	(2,834,398)	-29.951%
Revenues	1,259,433			1,259,433	4,493,884	(3,234,451)	-71.975%
Debt Proceeds	4,863,950			4,863,950	4,474,606	389,344	8.703%
Fund Balance Application				-	-	-	0.000%
Fund's Net Levy Requirement	505,709	-	-	505,709	495,000	10,709	2.163%
CENTRAL EQUIPMENT AND FACILITY CAPITAL FUND							
Expenditures	748,514			748,514	670,500	78,014	11.635%
Revenues	-			-	-	-	0.000%
Fund Balance Application	33,960			33,960	55,946	(21,986)	
Fund's Net Levy Requirement	714,554	-		714,554	614,554	100,000	16.272%
METRO RIDE FUND							
Expenditures	4,417,927			4,417,927	4,394,232	23,695	0.539%
Revenues	3,268,576			3,268,576	3,504,340	(235,764)	-6.728%
Fund Balance Application	172,762			172,762	0	172,762	
Fund's Net Levy Requirement	976,589	-		976,589	889,892	86,697	9.742%
PARKING FUND							
Expenditures	795,000			795,000	1,134,543	(339,543)	-29.928%
Revenues	498,000			498,000	777,509	(279,509)	-35.949%
Fund Balance Noncash Depreciation				-	60,000	(60,000)	0.000%
Fund's Net Levy Requirement	297,000	-		297,000	297,034	(34)	-0.011%
WAUSAU DOWNTOWN AIRPORT FUND							
Expenditures	417,939			417,939	374,336	43,603	11.648%
Revenues	157,500			157,500	158,000	(500)	-0.316%
Fund's Net Levy Requirement	260,439			260,439	216,336	44,103	20.386%
ANIMAL CONTROL							
Expenditures	248,713			248,713	238,189	10,524	4.418%
Revenues	173,210			173,210	173,210	0	0.000%
Fund Balance Application	15,810			15,810	5,286	10,524	
Fund's Net Levy Requirement	59,693			59,693	59,693	0	0.000%
TOTAL LEVY BEFORE INCREMENT	30,715,494	145,549	201,056	31,062,099	29,980,918	1,081,181	3.606%
City's Share of TIF Increment	5,456,455	22,476	31,044	5,518,024	4,629,793	888,231	19.185%
TOTAL LEVY	\$36,171,949	168,025	232,100	\$36,580,123	\$34,610,711	\$1,969,412	5.690%
Assessed Value	\$3,361,549,800			\$3,361,549,800	\$3,264,070,400	\$97,479,400	2.986%
Tax Rate Per \$1,000 of Assessed Value	\$10.76050			\$10.8819220	\$10.603543	\$0.27838	2.625%
Equalized Value	\$4,030,170,800			\$4,030,170,800	\$3,680,737,900	\$349,432,900	9.494%
Tax Rate Per \$1,000 of Equalized Value	\$8.97529			\$9.076569	\$9.4031990	(\$0.326630)	-3.474%

TAXES BY TAXING DISTRICT



TAXING DISTRICT	December 2023	December 2022	December 2021	Dollar Change	Percent Change
City of Wausau	\$ 10.88	\$ 10.60	\$ 10.20	\$ 0.28	2.61%
NC Technical College	1.34	1.32	1.23	0.02	1.58%
Marathon County	4.75	4.75	4.63	-	0.00%
Wausau School District (net)**	8.95	8.95	8.75	0.00	0.00%
TOTAL TAX RATE	\$ 25.93	\$ 25.63	\$ 24.81	\$ 0.30	1.16%

A small portion of the City of Wausau is located within the D.C. Everest School District. Those properties will pay the tax rates for the state, city, county, and college listed above and the D.C. Everest comparable tax rates are as follows:

D.C. Everest School District (net)**	7.28	8.50	7.84	(1.22)	-14.40%
TOTAL TAX RATE	\$ 24.25	\$ 25.18	\$ 23.90	\$ (0.93)	-3.68%

****State of Wisconsin School Credit is \$1.60 for 2023, \$1.60 for 2022 and \$1.65 for 2021.**

Wausau Lottery Credit	\$261.14	\$261.14	\$273.15	\$0.00	0.00%
D.C. Everest Lottery Credit	\$250.00	\$250.00	\$249.52	\$0.00	0.00%
Wausau First Dollar Credit	\$79.56	\$79.56	\$77.02	\$0.00	0.00%
D.C. Everest First Dollar Credit	\$76.16	\$76.16	\$70.35	\$0.00	0.00%

2024 budget numbers not yet available

CITY OF WAUSAU 2024 SUPPLEMENTAL BUDGET REQUESTS

DEPARTMENT	DEPT PRIORITY	DESCRIPTION	ONE TIME OR ONGOING	COSTS						REVENUES		NET BUDGET IMPACT	ASSESSED TAX RATE IMPACT	COMPOSITE SCORE	Notes:	
				FTE	PERSONNEL	CONTRACTUAL SERVICES	SUPPLIES EXPENSE	CAPITAL OUTLAY	TOTAL	AMOUNT	FUNDING SOURCE					
NON-PERSONNEL LINE ITEM ADJUSTMENTS																
1	Fire Department	High	Paramedic Tuition (8)	One Time	-	-	24,000	-	-	24,000	24,000	Arpa	-	\$ -	71	
2	Public Works -Streets	Critical	Hot Mix Asphalt	Ongoing	-	-	-	25,000	-	25,000	-		25,000	\$ 0.00886	70	-
3	Fire Department	High	Firefighter Cancer Screening	Ongoing	-	-	23,800	-	-	23,800	23,800	Insurance Fund	-	\$ -	60	
4	Police Department	High	Recruitment and Retention	Ongoing	-	-	-	11,000	-	11,000	-		11,000	\$ 0.00390	59	
5	Municipal Court		Marathon County Restorative Justice Program Support	One Time	-	-	-	25,000	-	25,000	-		25,000	\$ 0.00886	56	
6	Econ & Com Development	Medium	Neighborhood Listening Sessions	Ongoing	-	-	-	10,000	-	10,000	10,000	Economic Development	-		54	
7	Public Works -Motor Pool	Critical	On Call Expenses	Ongoing	-	11,960	-	511	-	12,471	12,471	Motor Pool	(0)		53	
8	Police Department	High	Commercial Travel	Ongoing	-	-	-	10,000	-	10,000	-				45	Unfunded
9	Public Works -Motor Pool	High	Propane Dual Fuel Conversion (10-15 vehicles)	Ongoing	-	-	-	-	75,000	75,000	-				35	Unfunded
Subtotal Line Item Adjustments					-	\$ 11,960	\$ 47,800	\$ 81,511	\$ 75,000	\$ 216,271	\$ 70,271		\$ 61,000	\$ 0.02162		
2022 PERSONNEL REQUESTS																
1	Police/Fire Department	Critical	Shared Administrative Assistant Position	Ongoing	1.00	74,375	-	-	-	63,383	-		63,383	\$ 0.02246	56	Modified to April 2024 start date and revised to expected annual cost
2	Public Works -Streets	High	Street Crew Staff (3 FTE over 3 yrs)	Ongoing	1.00	80,000	-	-	-	60,000	-		60,000	\$ 0.02127	55	Revised to April 2024 start date
3	Econ & Com Development	High	Administrative Assistant Position	Ongoing	1.00	98,000	-	-	-	22,242	5,569	CDBG & TIF funds*	16,673	\$ 0.01093	42	Revised to April 2024 start date and 55% time to save on WRS
Subtotal New Requests					3.00	\$ 252,375	\$ -	\$ -	\$ -	\$ 145,625	\$ 5,569		\$ 140,056	\$ 0.054656		
TOTAL					3.00	\$ 264,335	\$ 47,800	\$ 81,511	\$ 75,000	\$ 361,896	\$ 75,840		\$ 201,056	0.076275		

Updated 10/19/23. Sorted by composite score

**CAPITAL IMPROVEMENT PROGRAM
2024 REQUEST SUMMARY**

CAPITAL REQUESTS	Dept	Dept. Priority	TOTAL PROJECT	Other Funds	Funding Description	REQUEST	AVERAGE RANKING	2024 CIPC REC.	Comments:
Airport Master Plan	Arprt	High	\$400,000	\$380,000	95% FAA funding	\$20,000	106	\$20,000	
Fleet Facility Property Purchase & Demolition	DPW-Streets	Critical	\$2,000,000			\$2,000,000	101	\$0	Separate Debt Issue (\$2M)
13/31 Runway Reconstruction/Signage/LED Upgrades	Arprt	High	\$3,300,000	\$3,135,000	95% FAA/State funding	\$165,000	97	\$82,500	Split funding 2024 & 2025
Paratransit Bus Replacement (4) 2024 award/2025 delivery	Metro Ride	High	\$541,792	\$433,433	80% Federal funding	\$108,359	97	\$108,359	
Taxiway Rehab, Signage & Light LED Retrofit	Arprt	Medium	\$1,650,000	\$1,567,500	95% FAA funding	\$82,500	95	\$82,500	
Fire Station 1 & 3 Bunk Room Dividers	Fire	High	\$115,170			\$115,170	93	\$115,170	
Replace/Rebuild Cooling Tower-Police Dept	DPW-FacMaint	Critical	\$215,000			\$215,000	92	\$215,000	
Station 3 Turn-Out Washer/Extractor Dryer & Lockers	Fire	High	\$48,500			\$48,500	92	\$0	Central Equip Repl. Funding
Workday Additional Enhancements	CCIT		\$50,000			\$50,000	92	\$0	Alternate Funding
Fire Station #3 Roof Replacement	DPW-FacMaint	Critical	\$60,000			\$60,000	91	\$60,000	
400 Block Site Updates - Bollards	Parks	High	\$40,000			\$40,000	88	\$0	400 Block Funding
Rivers Edge Trail Extension	Comm Dev	High	\$500,000	\$100,000	Room Tax funding	\$400,000	90	\$0	Alternate Funding
Asset Management Software	CCIT		\$440,000	\$170,000	Water Utility	\$270,000	92	\$0	Phase I - Utility only
Replace North End Roof 400 Myron St.	DPW-Streets	Critical	\$105,000			\$105,000	90	\$105,000	
Council Chambers Video & Room Control Upgrade	CCIT		\$140,000			\$140,000	87		ARPA Request/CIP Priority
Tennis Court Replacement Program Yr. 1	Parks	High	\$135,000	\$25,000	Private donation	\$110,000	89		
Concrete Work & Coin Handling Equipment	Metro Ride	Medium	\$35,878			\$35,878	88		
Public Safety Building Roof Replacement	DPW-FacMaint	High	\$150,000			\$150,000	87		
Athletic Park Historic Wall Cap Repairs	Parks	High	\$50,000			\$50,000	87		
Fence and Gate Replacement-Myron St.	DPW-Streets	High	\$30,000			\$30,000	86		
LED Lighting Upgrades at DPW Facility	DPW-Streets	High	\$45,000			\$45,000	83		
Sylvan Hill Parking Lot Reconstruction	Parks	High	\$175,000			\$175,000	83		
Playground Equipment Replacement Program Yr. 1	Parks	High	\$150,000			\$150,000	82		
Parking Lot Security Improvements	Police	High	\$250,000			\$250,000	82		
Riverside Park Parking Lot Reconstruction	Parks	High	\$120,000			\$120,000	82		
Police Dept Facility Needs Assessment	Police	High	\$50,000			\$50,000	80		
Streets Division Office Repairs & Upgrades	DPW-Streets	High	\$60,000			\$60,000	80		
Fire Station 1 Replacement Land Acquisition	Fire	High	\$815,000			\$815,000	73		ARPA Request Submitted
Subtotal			\$3,664,378	\$295,000		\$3,369,378		\$788,529	

Other Funding Sources		PROJECT	Other Funds	Description	REQUEST
Park Rolling Stock	Parks	\$346,920	\$173,460	Motor Pool Funding	\$173,460
Motor Pool Vehicle Replacement	Motor Pool	\$5,688,335	\$3,369,000	Motor Pool Funding	\$2,319,335
Motor Pool Vehicle Leases	Motor Pool	\$363,824	\$0	Motor Pool Funding	\$363,824
Motor Pool Equipment Rentals	Motor Pool	\$37,856	\$0	Motor Pool Funding	\$37,856
Infrastructure Projects-2023	Infrastructure	TBD	TBD	Infrastrc Spcl Funding	TBD
Subtotal		\$6,436,935	\$3,542,460		\$2,894,475

CIP REC.
\$173,460
\$2,319,335
\$363,824
\$37,856
TBD
\$2,894,475

Total Funding Requests	\$10,101,313	\$3,837,460	\$6,263,853	\$3,683,004
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Capital Plan:

Resources		
General Property Tax Levy	560,000	560,000
CIP Debt Issue	3,000,000	3,000,000
Total Resources	\$3,560,000	\$3,560,000

Shortfall	(\$2,703,853)	(\$123,004)
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